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*B1*  
a gate oxide layer formed on the body;

a gate formed on the gate oxide layer;

an isolation region adjacent to and at least partially surrounding the body;

a field oxide region formed in the isolation region, the field oxide region at least partially surrounding the body contact; and

a body contact supplying power to the body,

wherein the body contact is formed by forming a trench that perforates the isolation region, the field oxide region, the body, and the buried oxide layer and filling the trench with a conductive material so that the body is electrically connected to the semiconductor substrate.

*B2*  
3. (Twice Amended) The SOI MOSFET of claim 1, wherein the conductive material is formed of one material selected from the group consisting of a metal layer, a tungsten layer, a silicon epitaxial layer, and a combination layer of at least two of the following: a metal layer, a tungsten layer and a silicon epitaxial layer.